

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 07/05/11

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 84 / MSAD 14

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	77	35	112	48	160
10	ATTENDING PUPILS (OCTOBER 2010)	65	38	103	45	148
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	71.0	36.5	107.5 (70%)	46.5 (30%)	154.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	4.2 (17:1)	2.3 (16:1)	3.1 (15:1)	=	9.6	/	16.6	=	.58	X	774,608	=	314,491	134,782
B.	GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5	/	2.0	=	.25	X	99,403	=	17,396	7,455
C.	LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.0	=	.20	X	0	=	4,467	1,915
D.	HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.0	=	.20	X	0	=	5,741	2,460
E.	EDUCATION TECHS	0.7 (100:1)	0.4 (100:1)	0.2 (250:1)	=	1.3	/	11.9	=	.11	X	184,412	=	14,200	6,085
F.	LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.3	/	0.9	=	.33	X	15,854	=	3,662	1,570
G.	CLERICAL	0.4 (200:1)	0.2 (200:1)	0.2 (200:1)	=	0.8	/	1.6	=	.50	X	48,196	=	16,869	7,229
H.	SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.4	/	1.5	=	.27	X	100,423	=	18,980	8,134

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		3,978	1,721
B.	Supplies and Equipment	342	473		36,765	21,995
C.	Professional Development	58	58		6,235	2,697
D.	Instructional Leadership Support	24	24		2,580	1,116
E.	Co- and Extra-Curricular Student	34	113		3,655	5,255
F.	System Administration/Support	218	218		23,435	10,137
G.	Operations & Maintenance	1,002	1,191		107,715	55,382

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	64,998	27,856
B.	Education & Library Technicians	36.00%	6,430	2,756
C.	Clerical	29.00%	4,892	2,096
D.	School Administrators	14.00%	2,657	1,139

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-19,150	-8,207
16	Adjustment for Title I Revenues	-79,556	-34,095

17	TOTALS	560,439	259,476
18	E.P.S. RATES	5,213	5,580

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          91.0          45.0          136.0
      OCTOBER 2008         86.0          40.0          126.0
      APRIL 2009           83.0          38.0          121.0
      OCTOBER 2009         78.0          39.0          117.0
      APRIL 2010           82.0          38.0          120.0
      OCTOBER 2010         75.0          31.0          106.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                78.5 +      4.00    X          5,213.00    =      430,072.50
      9-12 PUPILS                34.5 +      4.00    X          5,580.00    =      214,830.00
      ADULT EDUC. COURSES AT .1      0.0          X          5,580.00    =           0.00
      K-8 EQUIV. INSTR. PUPILS      0.000          X          5,213.00    =           0.00
      9-12 EQUIV. INSTR. PUPILS      0.000          X          5,580.00    =           0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .8000      62.8    X .15    X          5,213.00    =      49,106.46
      9-12 DISADVANTAGED @ .8000      27.6    X .15    X          5,580.00    =      23,101.20
      K-8 LIMITED ENGLISH PROF.        0.0    X .700    X          5,213.00    =           0.00
      9-12 LIMITED ENGLISH PROF.        0.0    X .700    X          5,580.00    =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          78.5          X          43.00    =      3,375.50
      9-12 STUDENT ASSESSMENT          34.5          X          43.00    =      1,483.50
      K-8 TECHNOLOGY RESOURCES          78.5          X          97.00    =      7,614.50
      9-12 TECHNOLOGY RESOURCES          34.5          X          293.00    =     10,108.50
      K-2 PUPILS                      21.0    X .10    X          5,213.00    =     10,947.30

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =      78,458.19
      9-12 SMALL SCHOOL ADJUSTMENT          =      50,698.96

OPERATING ALLOCATION          879,796.61
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %      853,402.71

30  ADJUSTED TOTAL OPERATING ALLOCATION          853,402.71

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					90,061.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	57,557.16	X	101.60%	=	58,478.07
35	TRANSPORTATION - EPS ALLOCATION					84,510.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					21,653.34
39	TOTAL OTHER SUBSIDIZABLE COSTS					254,703.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,108,106.27

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 84 / MSAD 14				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 84 / MSAD 14				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 84 / MSAD 14				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,108,106.27

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
DANFORTH	94.0 84.68%		938,344.39		0.00		938,344.39		
WESTON	17.0 15.32%		169,761.88		0.00		169,761.88		
TOTAL	111.0						1,108,106.27		
		2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
DANFORTH		51,150,000	7.470		382,090.50		938,344.39	382,090.50	69.24% 7.47M
WESTON		38,000,000	7.470		283,860.00		169,761.88	169,761.88	30.76% 4.47M
TOTAL		89,150,000			665,950.50		1,108,106.27	551,852.38	100.00% 6.19M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,108,106.27	551,852.38	556,253.89	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,108,106.27	551,852.38	556,253.89	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							556,253.89	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 49.80% STATE SHARE % = 50.20%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 49.80% STATE SHARE % = 50.20%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					1,134,500.17			

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